

Course Code	COM2CJ101				
Course title	FINANCIAL ACCOUNTING				
Type of Course	Major				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various concepts, principles and conventions about financial accounting				
Course Summary	This course provides an introduction to the principles and concepts of financial accounting. Students will learn how to prepare branch accounts, and statement of non-profit organisation and joint stock companies.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Build a strong foundation on theories, principles, practices and regulatory framework of accounting	U	C	Examinations / Quiz/ Assignment
CO 2	Prepare and analyze financial statements, including the income statement and balance sheet	An	P	Examinations/ Mini Project / Practical Exercises
CO 3	Effectively communicate and present accounting data, issues, plans and decisions	Ap	P	Examination Presentation / Group Work Case analysis
CO 4	Demonstrate analytical and critical thinking required for the preparation of final accounts and business decision-making	Ap	P	Examination Assignments/projects
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks
I	Introduction to the Single entry system		11	15
	1	Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations	2	
	2	Distinction between Double entry and Single entry- Types of Single entry	2	
	3	Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method (with Practical Problems)	3	
	4	Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method	4	
II	Accounting for Branches		11	15

	5	Branch Accounts-Objectives-features and types	3	
	6	Accounting for branches keeping full system of accounting-Debtor system, Stock and debtor system.	4	
	7	Independent branches- Cash in transit and Goods in transit	4	
III	Preparation of Financial statements of Not for Profit Organisation		12	20
	8	Preparation of Receipts and Payments account	4	
	9	Preparation of Income and Expenditure account	4	
	10	Preparation of Balance Sheet	4	
IV	Preparation of Final Accounts of Joint stock companies (As per Schedule III of Companies Act)		11	20
	11	Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1):	5	
	12	Preparation of final accounts under new format (SOPL, SOFP, SOCE, Notes – excluding SOCF)	6	
V	Practicum: It is recommended to conduct the following practical exercises		30	
	1	Recommended to implement the following: Assign problem solving exercises that require students to apply accounting principles to analyse transactions and prepare financial statements		
	2	Utilize accounting software to facilitate learning and provide students with practical experience using industry-standard tools		
	3	Arrange visits to business or accounting firms to discuss how financial accounting principles are applied in real business settings and prepare a report about it.		
	3	Conduct at least two Case Studies relating to the Course Example: The students may be directed to analyse recent news scandals related to financial reporting and ask them to prepare a report about it.		
	4	Course Project Example: 1. Collect data from any nearby non-profit organisation including clubs and prepare a receipt and payment account. 2. Collect and examine the balance sheets of business organisation to learn how these are prepared.		

References

1. M.C. Shukla, T.S.Grewal & S.C. Gupta, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Reddy, T.S. & Murthy, Financial Accounting, Margham Publications.
3. Gupta, R.L. & Gupta, V.K., Advanced Accounting, Sulthan Chand & Sons, New Delhi

4. Arulanandam& Raman, Advanced Accounting, Himalaya Publishing House ,Mumbai
5. Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers.
6. Parthasarathy,S.&Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi

Course Code	COM2MN107				
Course Title	CONSUMER BEHAVIOUR				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understanding fundamental marketing concepts and principles will provide a solid foundation for studying consumer behaviour				
Course Summary	This course provides students with a comprehensive understanding of the complexities involved in consumer decision-making, equipping them with the knowledge to formulate effective marketing strategies.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Students understand the fundamental concepts of consumer behaviour	U	C	Examinations/Review Questions/Quizzes/ Assignment/Seminar
CO2	Analyse consumer behavior concepts to marketing strategies.	An	P	Examinations/Review Questions/Quizzes/ Assignment/Seminar
CO3	Critically analyses and appreciates the importance of consumer behaviour	E	P	Project Exam Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks 70
I	An overview of Consumer Behaviour		8	15
	1	Definition- objectives and scope of consumer behavior.	2	
	2	The importance of studying consumer behavior in marketing	2	
	3	Consumer Decision-Making Process	2	
	4	Purchase decision and post-purchase behavior.	2	

Module	Unit	Content	Hrs	
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II	Elements of Consumer Behaviour		12	20
	5	Factors affecting consumer behavior	2	
	6	Psychological Influences on Consumer Behavior	2	
	7	Motivation, perception, learning, and memory-Attitudes and attitude change-Personality and lifestyle.	2	
	8	Family and household influences.	1	
	9	Reference groups and social class. Cultural and sub cultural factors.	2	
	10	Socialization and the role of family in shaping consumer behavior.	2	
	11	Value and Lifestyles	1	
III	Models of consumer Behaviour		10	20
	12	Approaches of Consumer behavior	2	
	13	Challenges in predicting consumer behavior	2	
	14	Models of Consumer behavior	2	
	15	Sheth Family Decision making model- Nicosia Model	2	
	16	Engel-Kollat- Back well model- Black Box model	2	
IV	Consumer Protection		15	15
	17	Consumer Rights and Responsibilities.	2	
	18	Consumer Protection Act 1986	3	
	19	Unfair and Restrictive Trade Practices	2	
	20	Three tier mechanism of consumer grievances	3	
	21	Consumer Protection Council	3	
	22	Plaintiff and Complainant	2	
V	Practicum: It is recommended to conduct the following practical exercises		30	
		Recommended to implement the following:		
	1	Facilitate group discussions on controversial topics related to consumer behavior.		
	2	Use online survey tools to collect real-time feedback of customers and discuss the results to highlight the diversity of opinions and behaviors among students.		
	3	Analyze online consumer reviews, social media discussions, and influencers' impact on consumer behavior.		
	4	Encourage students mock advertising campaigns for a product or service.		
	5	Use real-world case studies to illustrate theoretical concepts on consumer behaviour		

References:

1. Philip Kotler, Kevin Lane Keller, "Marketing Management" (15e), Pearson India Education Services Pvt Ltd
2. VS Ramaswamy & S Namakumari, "Marketing Management" (Latest Edition)-Mc Graw

Hill Education (India) Private Limited, New Delhi

3. S.A. Sherlekar, "Marketing Management-Concepts and Cases",
House Pvt Ltd

Himalaya Publishing

Course Code	COM2MN108				
Course Title	STRATEGIES FOR BRAND BUILDING				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	The learner should have a basic understanding about different concepts and principles of marketing				
Course Summary	This course gives an overview of principles, theories, and concepts underlying brand building in the modern marketplace.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Understand the fundamental concepts of brand and brand management.	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO	Analyze various branding	An	C	Examinations/

2	strategies used by businesses to create and maintain strong brands			Assignment Project
CO 3	Critically analyse and appreciate the importance of ethics and CSR in branding practices.	E	P	Project Exam
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks
				70
I	INTRODUCTION TO BRANDING		8	15
	1	Branding: Meaning- Definition-Nature-Types of Brands.	4	
	2	Brand Management: Meaning and Objectives	2	
	3	Marketing Advantages of Strong Brands- Financial Brand Value	2	
II	CONSUMER PERCEPTION AND BEHAVIOUR IN BRANDING		8	20
	4	Factors Influencing Consumer Perception	2	
	5	Models of Consumer Behavior	3	
	6	Challenges in Predicting Consumer Behavior	3	
III	BRANDING TOOLS AND STRATEGY		12	20
	7	Tool for Marketing and Branding	3	
	8	Marketing Mix, BCG Charts, SWOT Analysis, Benchmarking,	4	
	9	Market Research and the Creation of a Branding Strategy	3	
	10	Strategic Brand Management Process	2	
IV	BRAND EQUITY AND LOYALTY		17	15
	11	Concept- need and advantage of brand communication.	4	
	12	Brand loyalty and equity-factors affecting brand loyalty -Benefits-Types of brand loyalty. Building brand loyalty	5	
	13	Brand Positioning and Brand Associations	5	
	14	Brand Architecture-Brand Crisis (Concepts)	3	
V	Practicum: It is recommended to conduct the following practical exercises			30
	1	Discussions on the use of brand-based marketing campaigns		
	2	Case study on various brands like Coca-Cola, Nokia, Loreal, Vodafone		
	3	Discussions on Internet and social media branding		
	4	Group presentation on the topic a) Branding and ethics		

		b) CSR image of companies		
	5	Discussion on the internationalization of brands		

References:

1. "Strategic Brand Management: Building, Measuring, and Managing Brand Equity" by Kevin Lane Keller
2. "Building Strong Brands" by David A. Aaker
3. "Brand Leadership: Building Assets In an Information Economy" by David A. Aaker and Erich Joachimsthaler
4. "Brand Management: Research, Theory, and Practice" by Tilde Heding, Charlotte F. Knudtzen, and Mogens Bjerre
5. "The New Strategic Brand Management: Advanced Insights and Strategic Thinking" by Jean-Noël Kapferer
6. "Brand Portfolio Strategy: Creating Relevance, Differentiation, Energy, Leverage, and Clarity" by David A. Aaker

Course Code	COM2MN109				
Course Title	DATA ANALYTICS FOR BUSINESS				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of various concepts of statistics				
Course Summary	The Business Analytics course provides students with the knowledge and skills necessary to harness the power of data and analytics for effective decision-making in a business context.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a solid understanding of fundamental concepts and techniques in business analytics	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Apply business analytical	Ap	P	Examinations

	tools in different context of business			Assignment/Seminar /Practicum
CO3	Apply descriptive, predictive, and prescriptive analytics techniques to solve business problems	Ap	C	Examinations Practical assignment
CO4	Appreciate the significance of business analytical tools in business field	E	P	Project Exam
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)</p> <p># - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)</p>				

Module	Unit	content	Hours	Marks 70
I		Introduction to Data Analytics	12	20
	1	Introduction to Data Analytics- Applications of Data Analysis	2	
	2	Business Analytics-Overview of business analytics and its importance in decision making	2	
	3	key concepts in business analytics	4	
	4	Concept of Data Science-Areas of Study in Data Science	4	
II		Data Collection and Preparation	09	15
	5	Measurement Scales- Nominal- Ordinal-Interval-Ratio	3	
	6	Forms of Data- Quantitative and Qualitative- Big Data and Small Data	1	
	7	Types of Data Structures	2	
	8	Methods for collecting, cleaning, and pre-processing data	1	
	9	Data quality assurance and validation techniques	2	
III		Types of Analytics	12	20
	10	Data vs Information- Data and Decision Making	1	
	11	Types of Analytics: Descriptive-Predictive-Prescriptive-Traditional Analytics	5	
	12	Big Data Analytics	3	
	13	Application of Data Analytics in Business	3	
IV		Data Analytics Process	12	15

	14	Data Mining- Building an Analytics Framework	2	
	15	Data Analytics Lifecycle	1	
	16	Data Analytics Process	1	
	17	Data Visualization- Data Dictionary	1	
	18	Machine Learning (ML)	1	
	19	SQL Clustering	1	
	20	Text analysis	1	
	21	Data Analytics Tools and Techniques	4	
V		Practicum: It is recommended to conduct the following practical exercises	30	
	1	Utilize real-world case studies that involve applying business analytics techniques to solve problems in commerce		
	2	Assign hands-on projects where students work with real data sets related to commerce		
		References 1. Joao, Mendes. Andre de, Carvalho and Thomas, Horvath(2018).A General Introduction to Data Analytics.Wiley Interscience,First Edition. 2. Maheswary, Anil (2014). Data analytics,McGraw Hill Education, First Edition 3. Prasad,R N. and Acharya,Seema.(2011), Fundamentals of Business Analytics. 4. John Wiley&Sons. Kumar,U, Dinesh (2017), Business Analytics.		

Course Code	COM2MN110				
Course Title	E-BUSINESS STRATEGIES				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites					
Course	This course provides a comprehensive overview of e-business, covering				

Summary	its origins, need, features, development, and economic impact, alongside an exploration of various e-commerce business models, electronic payment systems, and legal, privacy, and security considerations, equipping learners with essential knowledge and understanding to navigate the digital marketplace effectively.
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Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Understand the historical origins and fundamental concepts of e-business, including its necessity, key features, and its impact on economic development, enabling students to appreciate the evolution and significance of digital commerce in contemporary society.	U	C	Examinations/ Quizzes/ Assignment/Seminar
CO 2	Understand different ways businesses sell online and how they work, like selling to consumers (B2C), other businesses (B2B), or directly to each other (C2C), as well as mobile commerce (M-commerce) and new trends like the sharing economy.	An	P	Examination Assignment
CO 3	Develop skills for using online payment systems, knowing how they work, how to keep them safe, and how companies called Application Service Providers (ASPs) help handle payments online, so you can use digital money safely and legally.	Ap	P	Project Exam
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks
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				70
I	INTRODUCTION TO E BUSINESS		10	15
		1 Origin, Overview of E-Business 2 Need and factors affecting Electronic Business 3 Features of Electronic Business 4 Information Services; Shopping Services; Virtual Enterprises 5 Development and the economic influence of the e-business.		
II	ECOMMERCE BUSINESS MODELS		11	20
		6. Retailing in E-Commerce - Introduction 7. Business to Consumer (B2C), Business to Business (B2B), Consumer to Consumer (C2C), Peer to Peer Business Models, M- Commerce Business Models 8. Sharing economy, Value Proposition, Revenue Model, Market Opportunity 9. Competitive Advantage, Market Strategy, Organizational Development		
III	ELECTRONIC PAYMENT SYSTEMS		12	20
		10. Electronic Data Interchange 11. Paying via the Net, Payment Protocols, Payment Gateways, Payment and Content Management 12. Role of Application Service Providers (ASPs) in Payment via the Internet 13. Electronic Payment Systems (Cash, Check, Credit Card, Stored Value, Accumulating Balance) 14. Working of Online Credit Card		
IV	LEGAL, PRIVACY ISSUES, SECURITY AND FUTURE		12	15
		15. Web security: Introduction; Firewalls and transaction security 16. Indian e-Commerce Scenario; IT Act, Legal issues in E		

		commerce		
V		Practicum: It is recommended to conduct the following practical exercises	30	
		<ol style="list-style-type: none"> 1. Provide students with real-life case studies of successful e-commerce businesses across different sectors and guide them in analyzing the business models, revenue streams, market strategies, and competitive advantages of these companies. 2. Conduct a workshop on legal and privacy issues in e-commerce, focusing on relevant laws, regulations, and compliance requirements 		

Reference book:

1. Laudon & Traver - Electronic Commerce Business, Technology, Society, Pearson Education, 3rd Ed.
2. Kalakota R- Electronic Commerce - Frontiers of E-Commerce, Pearson Education, 2007, 3rd Ed.
3. Jae K Shim et al., The Handbook of e-commerce.
4. Bharat Bhaskar, Electronic – commerce- Framework, Technologies and applications.
5. Krishnamurthy- E-Commerce Management: Text and Cases– Vikas Publishing House
6. Vince, C., & Cripe, B. (2008). Reshaping your business with web 2.0. New Delhi: McGraw Hill Computing
7. Rayudu - E-Business - Himalaya Publications